

Clean Fuel Alternative Tax Credit

The Utah Legislature has authorized a nonrefundable credit for use against individual income tax or corporate franchise tax for the purchase and installation services of certain clean fuel alternatives.

Taxpayers claiming this nonrefundable credit must complete one form for each stove or fireplace claimed and attach it to their individual income or corporate franchise tax returns. See instructions on the reverse side.

Part A - This section must be completed by the taxpayer

| | | | |
|--------------------------|-------|---------------------------------|-------------------------------|
| Taxpayer's name | | Telephone number | Social security number or FIN |
| Address | | City | State and ZIP code |
| Fireplace Dealer | | Dealer's Address | |
| Make | Model | Serial Number | Purchase Price \$ |
| Installer's Name | | Installation Service Cost \$ | |
| Installer's Company Name | | | |

Part B - This section must be completed by the Division of Air Quality, Department of Environmental Quality

The clean fuel alternative indicated below is certified by the Federal Environmental Protection Agency in accordance with test procedures described in 40 C.F.R. Section 60.534:

- | | |
|--|--|
| <input type="checkbox"/> pellet-burning stove | <input type="checkbox"/> natural gas fireplace insert |
| <input type="checkbox"/> high-mass wood stove | <input type="checkbox"/> propane free-standing fireplace |
| <input type="checkbox"/> solid-fuel burning device | <input type="checkbox"/> propane fireplace insert |
| <input type="checkbox"/> natural gas free-standing fireplace | |

Certification by the Division of Air Quality, Department of Environmental Quality

I certify to the best of my knowledge and belief that the information contained in Parts A and B above are true and complete.

| | | |
|---------------------------|-------------|-------|
| Authorized signature X | Date signed | Stamp |
| Title | | |

Part C - This section must be completed by the taxpayer

Amount of Credit Claimed (Cannot exceed \$50.00, see General Instructions on reverse side)

IMPORTANT - PLEASE READ

Refer to the instructions for your *INCOME TAX (TC-40)*, *CORPORATE TAX (TC-20 or TC-20S)*, or *FIDUCIARY TAX (TC-41)* to determine the line number on which you will record this credit.

General Instructions

In order to qualify for this tax credit, taxpayers must purchase and install a pellet burning stove, a high mass wood stove, a solid fuel burning device, a natural gas or propane free standing fireplace or insert that is certified by the federal Environmental Protection Agency in accordance with test procedures prescribed in 40 C.F.R. Section 60.534.

Qualifying taxpayers may take a credit against their individual income tax or corporate franchise tax in an amount equal to 10 percent, up to a maximum of \$50, of the total purchase cost and installation cost of each clean fuel alternative purchased and installed. The credit is allowed only against any Utah tax owed in the taxable year and in the taxable year in which the item is purchased.

The cost of fireplace logs may not be included in the calculation of the purchase cost. The cost of equipment used to install a clean fuel alternative may not be included in the calculation of the installation cost.

This form must be signed by an authorized representative of the Division of Air Quality. This signature may be obtained by mailing forms to the Division of Air Quality, Department of Environmental Quality, 150 North 1950 West, SLC, UT 84116-0385, telephone (801) 536-4000.

Procedures

Taxpayers who purchase and install a clean fuel alternative shall submit the following documentation to the Division of Air Quality:

1. A readable and verifiable copy of the sales receipt clearly stating the make, model, and price paid for the fireplace and installation and **the receipt must be in the taxpayer's name**; and
2. Form TC-40F, Clean Fuel Alternative Tax Credit Form, Part A identifying:
 - a. owner's name and address;
 - b. owner's social security number or federal identification number;
 - c. dealer's name and address;
 - d. fireplace make, model, and serial number;
 - e. purchase price;
 - f. installer's name and company name; and
 - g. installation cost.

The installation cost information is needed only if the purchase credit calculated based on the price of the fireplace does not exceed the credit amount available.

The Division of Air Quality must complete Part B and sign this form.

Taxpayers must indicate the amount of credit claimed against their individual income tax or corporation franchise tax in Part C.

The original completed and signed form must be attached to your tax return. Taxpayers must keep copies of tax credit records for three years from the date the return is filed.

For Americans with Disabilities Act accommodations, please contact the Division of Human Resources, Department of Environmental Quality for certification information at (801) 538-6121; for tax information contact the Tax Commission at (801) 297-3811 (TDD 297-3819). Please allow three working days for a response if contacting the Tax Commission.

If you need further information, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335, if outside the Salt Lake City area.